

**Model R-II**  
**School District**  
**20\_\_ - 20\_\_ School Budget**

This budget approved by action of the Model R-II's School District Board of Education on (DATE).

Board of Education

_____	President	<u>(signature)</u> _____, President
_____	Vice President	
_____	Member	
_____	Member	
_____	Member	
_____	Member	
_____	Member	
_____	Superintendent	
_____	Secretary	<u>(signature)</u> _____, Secretary
_____	Treasurer	<u>(signature)</u> _____, Treasurer

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### Note

This is a model budget. It contains all of the required components listed in Section 67.010, RSMo, that should be included in the district's budget document. The presentation and year-to-year comparison of data in this model represent suggested formats and are not necessarily the only way to meet the statutory requirements. For example, the method of comparing estimated budget year revenues and expenditures to the preceding two years might vary from district to district. An individual district may have more or less function/program codes depending on the scope of its programs. The detail needed for allocation of expenditures to building sites, departments, projects, or individual classrooms may be more extensive in the local district's budget than outlined in this model.

This model budget has the function/program codes arranged in the order presented on Part III-Expenditures of the Annual Secretary of the Board Report (ASBR) and not in numerical function/program code order.

Section 160.522, RSMo, as further defined in State Rule 5 CSR 30-4.040, requires specific public reporting of information by school districts and includes the reporting of current expenditures per pupil per building. While there is no requirement for a district to design the district budget to specifically address this reporting requirement, it may be helpful to the district to do so to avoid massive year-end calculations.

### Budget Message

The budget message is unique to each and every district; however, some of the items that should be addressed in the budget message include:

- method of budget development and personnel involved
- organization, pupil numbers and changes from prior year(s)
- elementary program features and changes
- high school program features and changes
- staff deployment and changes
- major changes in revenue and expenditures from the preceding year(s), along with the reasons for them
- basis for making revenue estimates and reference to appendices for schedules and calculations
- discussion of contingent liabilities (if any) not covered in the expenditure budget

# MISSOURI FINANCIAL ACCOUNTING MANUAL

## Section: D - Budgeting

## Subject: Model Budget

### General Summary

<u>Assessed Valuation - Budget Year</u>		<u>Unadjusted Tax Rate (after voluntary rollback, before Prop C rollback):</u>		<u>Adjusted Tax Rate (after Prop C rollback):</u>	
Real Estate - Residential	_____	General (Incidental)	_____	General (Incidental)	_____
Real Estate - Agricultural	_____	Special Revenue (Teachers)	_____	Special Revenue (Teachers)	_____
Real Estate - Commercial	_____	Debt Service	_____	Debt Service	_____
Personal Property	_____	Capital Projects	_____	Capital Projects	_____
TOTAL	_____	TOTAL	_____	TOTAL	_____

Assessed Valuation ÷ 100 x Total Adjusted Tax Rate = Theoretical Current Tax Yield (at 100% collection)

Theoretical Yield x (.YY) [Assessor's/Collector's Fees/Commissions rate] = Assessor's/Collector's Fees/Commissions

Theoretical Yield x (.ZZ) [100% minus % based on 3 year history of Actual Current Taxes ÷ Theoretical Current Tax Yield] = Estimated Uncollectible Taxes

Current Tax Revenue Estimate (Revenue Code 5111) = Theoretical Yield - (Fees/Commissions + Uncollectible Taxes)

	<u>General (Incidental)</u>	<u>Special Revenue (Teachers)</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
3111 Projected Beginning Balances, July 1, Budget Year	_____	_____	_____	_____	_____
5899 Projected Revenues	_____	_____	_____	_____	_____
5999 Projected Revenues and Balances	_____	_____	_____	_____	_____
9999 Projected Expenditures	_____	_____	_____	_____	_____
6710 Projected Transfer(s) From (minus) **	_____	_____	_____	_____	_____
5510 Projected Transfer(s) To (plus) **	_____	_____	_____	_____	_____
3112 Projected Ending Balances, June 30, Budget Year	_____	_____	_____	_____	_____
3412 Projected Restricted Fund Balance, June 30, Budget Year	_____	_____	_____	_____	_____

\*\* See "Expanded Transfer Detail" on next page.



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## Budget Transfer Summary Detail

Transfer Type:		Transfer From	Transfer To	Amount
001	Textbook Fund Balance	GF	SRF	_____
002	"Zero" Teachers Fund Balance	GF	SRF	_____
003	Debt Service Balance	DSF	CPF	_____
004	Transportation Calculated Cost	GF	CPF	_____
005	Area Vocational-Technical Schools	GF	CPF	_____
006	Grant Match	GF	CPF	_____
007	Energy Conservation Loans	GF	CPF	_____
008	Food Service	GF	CPF	_____
009	Student Activities	GF	CPF	_____
010	GTB/Line 1	GF	CPF	_____
011	Capital Projects Fund Interest	CPF	GF	_____
012	Unspent Bond Proceeds	CPF	DSF	_____
013	Safety and Security	GF	CPF	_____
Total Transfer To and From Funds*				_____

Totals	Transfer From	Transfer To
General (Incidental) Fund	_____	_____
Special Revenue (Teachers) Fund	_____	_____
Debt Service Fund	_____	_____
Capital Projects Fund	_____	_____
Total Transfer To and From Funds*	_____	_____

\* These totals must match.

# MISSOURI FINANCIAL ACCOUNTING MANUAL

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## Revenue Schedule

An "X" denotes a closed field.		Actual Revenues Prior Year					Estimated Revenues Current Year					Projected Revenues for Next Year				
		Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF
<b>Local Revenue:</b>																
5111	Taxes, Current Ad Valorem															
5112	Taxes, Delinquent Ad Valorem															
5113	School District Trust Fund (Prop. C)				X	X				X	X				X	X
5114	Financial Institution Taxes (Intangible)															
5115	M and M Surtax															
5116	In Lieu of Tax															
5117	City Sales Tax															
5121	Regular Day School Tuition (K-12)				X	X				X	X				X	X
5122	Summer School Tuition (K-12)				X	X				X	X				X	X
5123	Adult/Continuing Education Tuition (Post Secondary)				X	X				X	X				X	X
5131	Transportation Fees from Patrons			X	X	X			X	X	X			X	X	X
5141	Earnings From Temporary Deposits															
5151	Sales to Pupils			X	X	X			X	X	X			X	X	X
5161	Sales to Adults			X	X	X			X	X	X			X	X	X
5165	Food Service - Non-Program			X	X	X			X	X	X			X	X	X
5171	Admissions (Student Activities)				X	X				X	X				X	X
5172	Bookstore Sales				X	X				X	X				X	X
5173	Student Organization Membership Dues and Fees				X	X				X	X				X	X
5179	Other Pupil Activity Income				X	X				X	X				X	X
5181	Community Services															
5191	Rentals															
5192	Gifts															
5195	Prior Period Adjustment															
5198	Miscellaneous Local Revenue															
5199	<b>Local Revenue - Subtotal</b>															
<b>County Revenue:</b>																
5211	Fines, Escheats, Overplus		X		X	X		X		X	X		X		X	X
5221	State Assessed Utility Tax															
5222	County Stock Insurance Fund															
5231	Federal Properties															
5232	Penalties Paid by Concentrated Feeding Operations		X		X	X		X		X	X		X		X	X
5237	Other County Revenue															
5299	<b>County Revenue - Subtotal</b>															
<b>State Revenue:</b>																
5311	Basic Formula															
5312	Transportation				X	X				X	X				X	X
5313	Exceptional Pupil Aid				X	X				X	X				X	X
5314	Early Childhood (3 & 4 Year Old) Spec. Ed. - State				X	X				X	X				X	X

# MISSOURI FINANCIAL ACCOUNTING MANUAL

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5315	Remedial Reading
5316	Gifted
5317	Career Ladder/Excellence in Education Act






# MISSOURI FINANCIAL ACCOUNTING MANUAL

## Section: D - Budgeting

## Subject: Model Budget

An "X" denotes a closed field.		Actual Revenues Prior Year					Estimated Revenues Current Year					Projected Revenues for Next Year				
		Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF
<b>State Revenue (continued):</b>																
5318	Free and Reduced Lunch /At-Risk															
5322	Vocational/At Risk - State															
5324	Educational and Screening Program/ Entitlement/PAT															
5331	Foreign Insurance (Free Textbook)															
5332	Vocational/Technical Aid - State															
5333	Food Service – State															
5334	Fair Share (Cigarette Tax)															
5337	Adult Education & Literacy (AEL) - State															
5338	Adult Education & Literacy Grant															
5351	Handicapped Census															
5352	Video Tax – State															
5353	Job Development/Customized Training															
5356	TANF/Parents' Fair Share Prog, Career Ass., Skill Train															
5357	Summer Child Care															
5358	Safe Schools Initiative Grant															
5359	Vocational - Technical Ed. Enhancement Grant (AEL)															
5362	A+ Schools Grant															
5364	Grants for School Technology															
5365	Success Leads to Success Grants															
5366	MO Dept. of Natural Resources (DNR) Energy Loan															
5367	MO School Age Children's Health Services Grant															
5368	Extended Day Child Care Grant															
5369	Residential Placement/Excess Cost															
5371	Readers for the Blind															
5372	State Emergency Management Agency (SEMA) Funds															
5374	Educare Grant															
5376	Select Teachers as Regional Resource (STARR)															
5377	MO Dept. of Natural Resources (DNR) Energy Grant															
5379	English as a Second Language Support Services Grant															
5381	Extraordinary Cost - Special Education															
5382	Missouri Preschool Project															
5383	Read-to-be-Ready Grant															
5397	Other State Revenue															
5399	State Revenue – Subtotal															
<b>Federal Revenue:</b>																
5411	Impact Aid															
5412	Medicaid															
5413	Federal Disaster Assistance															
5416	Federal Housing															
5417	Federal Flood Counseling															
5418	Reserve Officer Training Corps (ROTC)															

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5421	Special Vocational Projects/Other
5427	Vocational Education Act - Title I, Basic Grant
5431	Vocational Education Act - Title II, Tech Prep Program
5435	Work Force Investment Act (WIA)
5436	Adult Education & Literacy (AEL) - Federal
5441	Individuals With Disabilities Act (IDEA)




**MISSOURI FINANCIAL ACCOUNTING MANUAL**

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An "X" denotes a closed field.		Actual Revenues Prior Year					Estimated Revenues Current Year					Projected Revenues for Next Year				
		Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF
<b>Federal Revenue (continued):</b>																
5442	Early Childhood Special Education (ECSE)															
5445	School Lunch Program															
5446	School Breakfast Program															
5447	Special Milk Program															
5448	After School Snack Program															
5451	Title I, ESEA-Improv. Acad. Achiev. of the Disadvantaged															
5452	Title I, Part C - Migrant Education															
5453	Title I, Part B - Student Reading Skills Improvement Gr.															
5454	Title I, Part F - Comprehensive School Reform															
5455	Title V - ESEA, Innovative Education Programs															
5456	Goals 2000, Title IV, Lift Grant															
5457	Title III, Systemic Improvement Grant															
5458	Goals 2000, Teacher Preservice & Prof. Dev. Grant															
5461	Title IV, Safe and Drug Free Schools and Communities															
5462	Title III, ESEA - English Lang. Acq. and Acad. Achiev.															
5463	Education for Homeless Children & Youth															
5464	Foreign Language Assistance Program															
5465	Title II, Part A, ESEA - Teacher and Principal Quality ...															
5466	Title II, Part D - ESEA - Enhancing Educ. Through Tech.															
5467	School-Age Care Discretionary Fund Grant															
5471	TANF Program, Career Assessment, Skill Training - Fed															
5472	Child Care Development Fund Grant															
5473	National and Community Service Trust Act of 1993															
5474	School to Work Grant															
5475	AIDS Education Grant															
5476	Even Start Family Literacy															
5477	Federal Emergency management Agency (FEMA) Funds															
5478	Vocational Rehabilitation															
5481	Department of Health Food Service Program															
5482	Workforce Investment Act (WIA)															
5483	Headstart															
5484	Pell Grants															
5486	Impact Aid, Restricted Purpose															
5489	Facilities Infrastructure Improvement Grant															
5491	School Renovation, IDEA, and Technology Grant															
5492	Title VI, B - Rural Education Initiative															
5497	Other Federal Revenue															
5499	<b>Federal Revenue - Subtotal</b>															

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An "X" denotes a closed field.																
		<b>Actual Revenues Prior Year</b>					<b>Estimated Revenues Current Year</b>					<b>Projected Revenues for Next Year</b>				
		Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF
<b>Non-Current Revenue:</b>																
5611	Sale of Bonds		X	X	X			X	X	X			X	X	X	
5631	Net Insurance Recovery		X	X	X			X	X	X			X	X	X	
5641	Sale of School Buses		X	X	X			X	X	X			X	X	X	
5651	Sale of Other Property		X	X	X			X	X	X			X	X	X	
5692	Refunding Bonds		X	X		X		X	X		X		X	X		X
5699	<b>Non-Current Revenue</b>															
<b>Received from Other LEAs:</b>																
5811	Tuition From Other LEAs - Regular Term				X	X				X	X				X	X
5812	Tuition From Other LEAs - Summer School				X	X				X	X				X	X
5821	Area Vocational School Fees From Other LEAs				X	X				X	X				X	X
5831	Contracted Educational Services From Other LEAs				X	X				X	X				X	X
5841	Transportation Amounts Received From Other LEAs			X	X	X			X	X	X			X	X	X
5842	Trans. Amt. Rec. From Other LEAs - Handicapped Trans			X	X	X			X	X	X			X	X	X
5898	<b>From Other LEAs - Subtotal</b>															
5899	<b>Total Revenues</b>															

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## Expenditure Schedule

An "X" denotes a closed field.		Actual Expenditures Prior Year					Estimated Expenditures Current Year					Projected Expenditures for Next Year				
		Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF
<b>1110-20 Elementary:</b>																
6111	Certificated Teacher Salaries															
6121	Certificated - Part-Time															
6131	Certificated - Supplemental															
6151	Classified Salaries - Regular															
6161	Classified Salaries - Part-Time															
6211	Teachers' Retirement															
6221	Non-Teacher Retirement															
6231	OASDI															
6232	Medicare															
6233	Medicare - Teachers															
6241	Employee Insurance															
6261	Worker's Compensation Insurance															
6271	Unemployment Compensation															
6291	Other Employer Provided Services															
6310	Professional and Technical Services															
6330	Property Services															
6343	Travel															
6360	Communication															
6411	General Supplies															
6421	Free Textbooks															
6431	Regular Textbooks															
6541	Regular Equipment															
6542	Equipment-Classroom Instructional Apparatus															
	<b>Total Elementary</b>															
<b>1130-40 Middle/Junior High:</b>																
6111	Certificated Teacher Salaries															
6121	Certificated - Part-Time															
6131	Certificated - Supplemental															
6151	Classified Salaries - Regular															
6161	Classified Salaries - Part-Time															
6211	Teachers' Retirement															
6221	Non-Teacher Retirement															
6231	OASDI															
6232	Medicare															
6233	Medicare - Teachers															
6241	Employee Insurance															
6261	Worker's Compensation Insurance															
6271	Unemployment Compensation															
6291	Other Employer Provided Services															

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6310	Professional and Technical Services
6330	Property Services
6343	Travel




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An "X" denotes a closed field.		Actual Expenditures Prior Year					Estimated Expenditures Current Year					Projected Expenditures for Next Year				
		Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF
<b>1130-40 Middle/Junior High (continued):</b>																
6360	Communication															
6411	General Supplies															
6421	Free Textbooks															
6431	Regular Textbooks															
6541	Regular Equipment															
6542	Equipment-Classroom Instructional Apparatus															
	<b>Total Middle/Junior High</b>															
<b>1150-80 High School:</b>																
6111	Certificated Teacher Salaries															
6121	Certificated - Part-Time															
6131	Certificated - Supplemental															
6151	Classified Salaries - Regular															
6161	Classified Salaries - Part-Time															
6211	Teachers' Retirement															
6221	Non-Teacher Retirement															
6231	OASDI															
6232	Medicare															
6233	Medicare - Teachers															
6241	Employee Insurance															
6261	Worker's Compensation Insurance															
6271	Unemployment Compensation															
6291	Other Employer Provided Services															
6310	Professional and Technical Services															
6330	Property Services															
6343	Travel															
6360	Communication															
6411	General Supplies															
6421	Free Textbooks															
6431	Regular Textbooks															
6541	Regular Equipment															
6542	Equipment-Classroom Instructional Apparatus															
	<b>Total High School</b>															
<b>1191 Summer School (Regular):</b>																
6111	Certificated Teacher Salaries															
6121	Certificated - Part-Time															
6131	Certificated - Supplemental															
6151	Classified Salaries - Regular															
6161	Classified Salaries - Part-Time															
6211	Teachers' Retirement															
6221	Non-Teacher Retirement															

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6231	OASDI
6232	Medicare
6233	Medicare - Teachers
6241	Employee Insurance
6261	Worker's Compensation Insurance






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An "X" denotes a closed field.		Actual Expenditures Prior Year					Estimated Expenditures Current Year					Projected Expenditures for Next Year				
		Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF
<b>1191 Summer School (Regular) (Continued):</b>																
6271	Unemployment Compensation															
6291	Other Employer Provided Services															
6310	Professional and Technical Services															
6330	Property Services															
6343	Travel															
6360	Communication															
6411	General Supplies															
6421	Free Textbooks															
6431	Regular Textbooks															
6541	Regular Equipment															
6542	Equipment-Classroom Instructional Apparatus															
	<b>Total Summer School (Regular)</b>															
<b>1192 Juvenile Program:</b>																
6111	Certificated Teacher Salaries															
6121	Certificated - Part-Time															
6131	Certificated - Supplemental															
6151	Classified Salaries - Regular															
6161	Classified Salaries - Part-Time															
6211	Teachers' Retirement															
6221	Non-Teacher Retirement															
6231	OASDI															
6232	Medicare															
6233	Medicare - Teachers															
6241	Employee Insurance															
6261	Worker's Compensation Insurance															
6271	Unemployment Compensation															
6291	Other Employer Provided Services															
6310	Professional and Technical Services															
6330	Property Services															
6343	Travel															
6360	Communication															
6411	General Supplies															
6421	Free Textbooks															
6431	Regular Textbooks															
6541	Regular Equipment															
6542	Equipment-Classroom Instructional Apparatus															
	<b>Total Juvenile Program</b>															
<b>1200 Special Programs:</b>																
6111	Certificated Teacher Salaries															
6121	Certificated - Part-Time															

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6131	Certificated - Supplemental
6151	Classified Salaries - Regular
6161	Classified Salaries - Part-Time
6211	Teachers' Retirement
6221	Non-Teacher Retirement




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An "X" denotes a closed field.		Actual Expenditures Prior Year					Estimated Expenditures Current Year					Projected Expenditures for Next Year				
		Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF
<b>1200 Special Programs (Continued):</b>																
6231	OASDI															
6232	Medicare															
6233	Medicare - Teachers															
6241	Employee Insurance															
6261	Worker's Compensation Insurance															
6271	Unemployment Compensation															
6291	Other Employer Provided Services															
6310	Professional and Technical Services															
6330	Property Services															
6343	Travel															
6360	Communication															
6411	General Supplies															
6421	Free Textbooks															
6431	Regular Textbooks															
6541	Regular Equipment															
6542	Equipment-Classroom Instructional Apparatus															
	<b>Total Special Programs</b>															
<b>1300 Vocational Programs:</b>																
6111	Certificated Teacher Salaries															
6121	Certificated - Part-Time															
6131	Certificated - Supplemental															
6151	Classified Salaries - Regular															
6161	Classified Salaries - Part-Time															
6211	Teachers' Retirement															
6221	Non-Teacher Retirement															
6231	OASDI															
6232	Medicare															
6233	Medicare - Teachers															
6241	Employee Insurance															
6261	Worker's Compensation Insurance															
6271	Unemployment Compensation															
6291	Other Employer Provided Services															
6310	Professional and Technical Services															
6330	Property Services															
6343	Travel															
6360	Communication															
6411	General Supplies															
6421	Free Textbooks															
6431	Regular Textbooks															
6541	Regular Equipment															
6542	Equipment-Classroom Instructional Apparatus															

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	Total Vocational													
1400	Student Activities (Fund 60x):													
6410	General Supplies													
	Total Student Activities													

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An "X" denotes a closed field.		Actual Expenditures Prior Year					Estimated Expenditures Current Year					Projected Expenditures for Next Year				
		Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF
<b>1600 Adult/Continuing Education Programs:</b>																
6111	Certificated Teacher Salaries															
6121	Certificated - Part-Time															
6131	Certificated - Supplemental															
6151	Classified Salaries - Regular															
6161	Classified Salaries - Part-Time															
6211	Teachers' Retirement															
6221	Non-Teacher Retirement															
6231	OASDI															
6232	Medicare															
6233	Medicare - Teachers															
6241	Employee Insurance															
6261	Worker's Compensation Insurance															
6271	Unemployment Compensation															
6291	Other Employer Provided Services															
6310	Professional and Technical Services															
6330	Property Services															
6343	Travel															
6360	Communication															
6411	General Supplies															
6421	Free Textbooks															
6431	Regular Textbooks															
6541	Regular Equipment															
6542	Equipment-Classroom Instructional Apparatus															
<b>Total Adult/Continuing Education Programs</b>																
<b>1900 Payment to Other Districts:</b>																
1910	Tuition															
1920	Vocational School Fees															
1930	Tuition - Severely Handicapped															
1940	Contracted Educational Services															
<b>Total Payment to Other Districts</b>																
<b>1999</b>	<b>Total Instruction (K-12)</b>															
<b>2100 Support Services - Pupils:</b>																
6111	Salary-Full-Time															
6151	Classified Salaries (Health Salaries)															
6211	Teachers' Retirement															
6221	Non-Teacher Retirement															
6231	OASDI															
6232	Medicare															
6241	Employee Insurance															

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	Total Support Services															
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## Section: D - Budgeting

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An "X" denotes a closed field.		Actual Expenditures Prior Year					Estimated Expenditures Current Year					Projected Expenditures for Next Year				
		Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF
<b>2200 Support Services - Instruction Services:</b>																
6111	Salary-Full-Time															
6131	Supplemental Pay															
6151	Library Aides															
6211	Teachers' Retirement															
6221	Non-Teacher Retirement															
6231	OASDI															
6232	Medicare															
6241	Employee Insurance															
6261	Worker's Compensation Insurance															
6271	Unemployment Compensation															
6319	Support Staff Training Services															
6343	Travel															
6411	General Supplies															
6441	Library Books															
6441.55	Books - Title VI (Federal)															
6451	Periodicals and Inst/Resource Materials															
6541	Regular Equipment															
<b>Total Support Service - Instruction Services</b>																
<b>2300 Support Services - General Administration:</b>																
6111	Superintendent Salary															
6151	Secretary Salary															
6211	Teachers' Retirement															
6221	Non-Teacher Retirement															
6231	OASDI															
6232	Medicare															
6241	Employee Insurance															
6261	Worker's Compensation Insurance															
6271	Unemployment Compensation															
6315	Audit Services															
6316	Data Processing Services															
6317	Legal Services															
6318	Election Services															
6343	Travel															
6352	Liability Insurance															
6353	Fidelity Bond Premium															
6361	Postage															
6362	Advertising															
6371	Dues and Memberships															
6411	General Supplies															
6541	Regular Equipment															
<b>Total Support Services - General Administration</b>																

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An "X" denotes a closed field.		Actual Expenditures Prior Year					Estimated Expenditures Current Year					Projected Expenditures for Next Year				
		Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF
<b>2400 Support Services - School Administration:</b>																
6111	Principal Salary															
6151	Secretary Salary															
6211	Teachers' Retirement															
6221	Non-Teacher Retirement															
6231	OASDI															
6232	Medicare															
6241	Employee Insurance															
6261	Worker's Compensation Insurance															
6271	Unemployment Compensation															
6316	Data Processing Services															
6343	Travel															
6352	Liability Insurance															
6411	General Supplies															
6541	Regular Equipment															
	<b>Total Support Services - School Administration</b>															
<b>2500 Support Services - Operation of Building:</b>																
6151	Custodian Salary															
6221	Non-Teacher Retirement															
6231	OASDI															
6232	Medicare															
6241	Employee Insurance															
6261	Worker's Compensation Insurance															
6271	Unemployment Compensation															
6332	Repairs and Maintenance															
6333	Rentals - Land and Buildings															
6335	Water and Sewer															
6351	Property Insurance															
6361	Communication - Telephone															
6411	General Supplies															
6481	Electric															
6482	Gas - Natural															
6541	Regular Equipment															
6591	Other Capital Outlay															
	<b>Total Support Services - Business</b>															
<b>2551 Contracted Pupil Transportation Services:</b>																
6111	Certificated Salary															
6200	Employee Benefits															
6341	Contracted Pupil Transportation															
	<b>Total Contracted Pupil Transportation Services</b>															

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<b>2552</b>	<b>District Operated Pupil Transportation Services:</b>
6111	Certificated Salary
6151	Driver Salary
6231	OASDI
6232	Medicare

[illegible]

			X	X
			X	X
		X	X	X
		X	X	X

			X	X
			X	X
		X	X	X
		X	X	X

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An "X" denotes a closed field.		Actual Expenditures Prior Year					Estimated Expenditures Current Year					Projected Expenditures for Next Year				
		Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF
<b>2552</b>	<b>District Operated Pupil Transportation Services (continued):</b>															
6332	Repairs and Maintenance															
6351	Property Insurance															
6411	General Supplies															
6552	Pupil Transportation Vehicles (School Buses)															
	<b>Total District Operated Pupil Transportation Services</b>															
<b>2553</b>	<b>Contracted Handicapped Transportation Services:</b>															
6111	Certificated Salary															
6200	Employee Benefits															
6341	Contracted Pupil Transportation															
	<b>Total Handicapped Transportation Service</b>															
<b>2554</b>	<b>District Operated Handicapped Transportation Services:</b>															
6111	Certificated Salary															
6151	Driver Salary															
6231	OASDI															
6232	Medicare															
6332	Repairs and Maintenance															
6351	Property Insurance															
6411	General Supplies															
6552	Pupil Transportation Vehicles (School Buses)															
	<b>Total Dist. Operated Handicapped Trans. Services</b>															
<b>2555</b>	<b>Payments to Other Districts for Transportation:</b>															
6341	Contracted Transportation															
	<b>Total Payments to Other Districts for Transportation</b>															
<b>2560</b>	<b>Food Services:</b>															
6151	Cooks' Salary															
6221	Non-Teacher Retirement															
6231	OASDI															
6232	Medicare															
6241	Employee Insurance															
6261	Worker's Compensation Insurance															
6271	Unemployment Compensation															
6343	Travel															
6411	General Supplies															
6470	Food															
6541	Regular Equipment															
	<b>Total Food Services</b>															

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<b>2569 Other Food Services-Title I:</b>	
6151	Cooks' Salary
6221	Non-Teacher Retirement
6231	OASDI
6232	Medicare




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An "X" denotes a closed field.																
		<b>Actual Expenditures Prior Year</b>					<b>Estimated Expenditures Current Year</b>					<b>Projected Expenditures for Next Year</b>				
		Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF	Total	GF	SRF	DSF	CPF
<b>2569 Other Food Services-Title I (continued):</b>																
6241	Employee Insurance															
6261	Worker's Compensation Insurance															
6271	Unemployment Compensation															
6343	Travel															
6411	General Supplies															
6470	Food															
6541	Regular Equipment															
	<b>Total Other Food Service</b>															
<b>2998</b>	<b>Total Support Services</b>															
<b>2999</b>	<b>Total Instruction And Support</b>															
<b>3000 Community Services</b>																
6100	Salaries															
6200	Employee Benefits															
6300	Purchased Services															
6400	Supplies															
6500	Capital Outlay															
	<b>Total Community Services</b>															
<b>4000 Facilities Acquisition and Construction Services:</b>																
6500	Capital Outlay															
	<b>Total Facilities acquisition and Construction Services</b>															
<b>5000 Long and Short Term Debt:</b>																
6610	Principal															
6620	Interest															
6630	Other (paying agent fees, etc.)															
	<b>Total Long and Short Term Debt</b>															
<b>9999</b>	<b>Grand Total Expenditures</b>															

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**Revenue and Expenditure Schedule**

An "X" denotes a closed field.																
		<b>Actual Revenues/Expenditures Prior Year</b>					<b>Estimated Revenues/Expenditures Current Year</b>					<b>Projected Revenues/Expenditures for Next Year</b>				
		<b>Total</b>	<b>GF</b>	<b>SRF</b>	<b>DSF</b>	<b>CPF</b>	<b>Total</b>	<b>GF</b>	<b>SRF</b>	<b>DSF</b>	<b>CPF</b>	<b>Total</b>	<b>GF</b>	<b>SRF</b>	<b>DSF</b>	<b>CPF</b>
<b>Revenues:</b>																
5100	Local															
5200	County															
5300	State															
5400	Federal															
5600	Non-Current Revenue															
5800	Received From Other LEAs															
<b>5899</b>	<b>Grand Total Revenues</b>															
<b>Expenditures:</b>																
1100	Regular Programs															
1191	Summer School (Regular)															
1192	Juvenile Program															
1200	Special Programs															
1300	Vocational Programs															
1400	Student Activities															
1600	Adult/Continuing Educational Programs															
1900	Payments to Other Districts															
<b>1999</b>	<b>Total Instruction (K-12 Only)</b>															
2100	Support Services - Pupils															
2200	Support Services - Instructional Staff															
2300	Support Services - General Administration															
2400	Support Services - School Administration															
2500	Operation and Maintenance of Plant Services															
2550	Pupil Transportation															
2560	Food Services															
<b>2998</b>	<b>Total Support Services</b>															
3000	Community Services															
4000	Facilities Acquisition and Construction Services															
5000	Long and Short Term Debt															
<b>9998</b>	<b>Total Non-Instruction and Support</b>															
<b>9999</b>	<b>Grand Total Expenditures</b>															

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**Summary of Food Service**  
(Not Required by Chapter 67, RSMo)

	<u>Actual Prior Year</u>	<u>Estimated Current Year</u>	<u>Projected Next Year</u>
<b><u>Opening Balance July 1, 20XX</u></b>			
<b><u>Revenues:</u></b>			
Local			
State			
Federal			
<b>Total</b>			
<b><u>Expenditures:</u></b>			
Salaries			
Non-Teacher Retirement System			
OASDI			
Medicare			
Health Insurance			
Unemployment			
Workers Compensation			
Travel			
Supplies – Non-Food			
Supplies – Food			
Equipment			
<b>Total</b>			
<b><u>Net Change:</u></b>			
(Revenues – Expenditures)			
<b>Closing Balance June 30, 20XX</b>			

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### Summary of Transportation Costs (Not Required by Chapter 67, RSMo)

	Actual Prior Year	Estimated Current Year	Projected Next Year
<b><u>Revenues:</u></b>			
State Payment			
Other			
<b>Total</b>			
<b><u>Expenditures:</u></b>			
Salaries			
Non-Teacher Retirement System			
OASDI			
Medicare			
Health Insurance			
Unemployment			
Workers Compensation			
Repairs and Maintenance			
Insurance			
Supplies (Gas & Oil)			
Capital Outlay			
<b>Total</b>			
<b><u>Difference</u></b>			
	<b>Gasoline Purchased - Actual Prior Year</b>		<b>Gasoline Purchased - Current Year</b>
<b>Month</b>	<b>Gallons</b>	<b>Price</b>	<b>Cost</b>
<b>August</b>			
<b>September</b>			
<b>October</b>			
<b>November</b>			
<b>December</b>			
<b>January</b>			
<b>February</b>			
<b>March</b>			
<b>April</b>			
<b>May</b>			
<b>June</b>			
<b>July</b>			



# MISSOURI FINANCIAL ACCOUNTING MANUAL

## Section: D - Budgeting

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### Summary of Student Activities (Fund 60x) (Not Required by Chapter 67, RSMo)

<u>Sample of Student Activities</u>	<u>Actual Prior Year</u>		<u>Estimated Current Year</u>	
	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>
.61 Class of 20XX (Seniors)				
.62 Class of 20XX (Juniors)				
.63 Class of 20XX (Sophomores)				
.64 Class of 20XX (Freshmen)				
.65 Class of 20XX (Eighth Grade)				
.66 Class of 20XX (Seventh Grade)				
.67 Student Council				
.68 Art Club				
.69 Debate Club				
.70 Drama Club				
.71 FBLA				
.72 FHA				
.73 FFA				
.74 Pep Club				
.75 Cheerleaders				
.76 Publications				
.77 Yearbook				
.78 Football				
.79 Cross Country				
.80 Basketball				
.81 Wrestling				
.82 Baseball				
.83 Golf				
.84 Track				
<b>Total</b>				